

# Combining Statements

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## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

The **Park and Recreation Fund** accounts for the operation of the City's parks system. The City Charter requires that the City deposit ten percent of all business and occupation taxes, fines, penalties, and other licenses into this fund. The fund also receives usage fees and support from the General Fund.

The **Transportation Fund** accounts for revenues for construction, improvement, repair, or maintenance of City streets and waterways. Revenues include taxes on the sale, distribution, or use of motor vehicle fuel; motor vehicle excise taxes designated for street purposes; and grants.

The **Library Fund** accounts for the operations of the City's libraries. The Library Board governs the Library's operations and the City Council appropriates moneys for its regular operating requirements. The Library also receives support from the State of Washington, other governmental units, and private donors.

The **SFMS Redevelopment Fund** was established in 1997 to account for the \$7.7 million proceeds of the 1997 limited tax general obligation bond issue, Series B, to pay for the cost of replacing the Seattle Financial Management System (SFMS). An additional \$6.2 million proceeds from the 1998 limited tax general obligation bond issue, Series C, was provided to pay for additional costs of the replacement project (Ordinance 118695). This fund completed its activities and was closed at the end of the year (Ordinance 121809).

The **Seattle Monorail Fund** accounts for transactions pertaining to the financial relations of the City with the Seattle Popular Monorail Authority (SPMA), formerly the Elevated Transportation Company (ETC) (Ordinance 120218, 121011).

The **Seattle Center Fund** accounts for the operations of the Seattle Center. The Center is a 74-acre convention, performance, and family entertainment complex on the site of the 1962 Seattle World's Fair.

The **Human Services Operating Fund** accounts for grants and General Fund moneys for programs to aid low-income persons, youths, and the elderly.

The **Office of Housing Fund** accounts for activities pertaining to housing development, application for and compliance with conditions for housing loans and grants.

The **Housing and Community Development Revenue Sharing Fund** receives federal Community Development Block Grant and Urban Development Action Grant moneys to provide housing and community development assistance to low- and moderate-income persons.

The **Education and Development Services Fund** accounts for a seven-year levy approved by the voters in 1997 to provide educational and developmental services to supplement the basic education activities financed by the State of Washington (Ordinance 118557).

The **Business Improvement Areas Fund** monitors moneys that businesses assess themselves for parking, festivals, and other nongovernmental activities.

The **General Trust Fund** accounts for amounts received with restrictions under contractual agreements.

The **Municipal Arts Fund** receives at least one percent of the total cost of City capital construction projects. The City uses these moneys to buy visual arts.

The **General Donations and Gift Trust Fund** holds a variety of gifts and donations which have restrictions on their use. Programs eligible to receive support from this fund include the gift catalog, animal control, emergency medical assistance program, horse patrol, and K-9 corps.

### **DEBT SERVICE FUNDS**

The **General Bond Interest and Redemption Fund** receives moneys from excess property tax levies to pay interest costs and principal redemptions on voter-approved general obligation bonds. It also receives moneys from the General Fund, the Executive

Services Fund, and other City funds to pay for interest costs and principal redemptions on councilmanic limited tax general obligation bonds.

The **Interfund Notes Payable - Local Improvement Districts (LIDs) Fund** accounts for the payments of interest and principal on interfund notes payable to the Cumulative Reserve Fund. The proceeds of the notes funded the activities of certain LID districts.

The **Local Improvement Guaranty Fund** receives surpluses and guarantees faithful compliance of bond covenants on completed or defeased LID bond funds. When required, it shall be funded by excess general property tax levies or by the General Fund. The City is legally obliged to maintain a fund level at 15 percent of net outstanding LID debt.

## CAPITAL PROJECTS FUNDS

The **2005 Multipurpose Long-Term General Obligation Bond Fund** was established in 2004 to account for startup activities related to the acquisition of parking pay stations. The fund obtained a bridge loan in 2004 from the City's consolidated residual cash pool. The loan shall be repaid and additional capital improvement programs shall be funded in 2005 when the 2005 bonds are issued (Ordinances 121329, 121663).

The **Transportation Bond Fund** was established in 1997 to account for part of the proceeds of a limited tax general obligation bond issue in the amount of \$9.5 million for designated transportation programs and projects (Ordinances 118503 and 118528).

The **Libraries for All Fund** was established in 1998 to account for the proceeds of an unlimited tax general obligation (UTGO) bond issue of \$100 million in 1999 for paying part of the cost of the new central library and community libraries. Additionally in 2002 the City issued \$94.9 million in UTGO bonds, the proceeds of which are used to pay for the cost of the ongoing construction of these facilities. The 1999 and 2002 bond issues were authorized by Ordinance 119185 in accordance with the bond levy approved by voters of the City in November 1998 pursuant to Ordinance 119019.

The **Public Safety Facilities and Equipment Fund** was established in December 1990 to account for the improvement of public safety equipment. In 1990 the fund received transfers of reimbursable appropriations from the Cumulative Reserve Fund and expended \$1 million for the improvement and construction of certain facilities. In 1991 the fund received \$8 million from the sale of limited tax levy general obligation bonds. In 1996 the fund received \$17.6 million from the sale of limited tax general obligation bonds (Ordinances 115453, 116797, 118108, 118184, 118225, and 118364).

The **Shoreline Park Improvement Fund** accounts for Local Improvement subprogram moneys for shoreline and beach park improvements that were received as METRO mitigation grants related to the expansion of the West Point sewage treatment plant (Ordinance 115496).

The **Community Improvement Fund** accounts for moneys from community improvement contributions by METRO for public improvements in the Alki and Discovery Park areas to mitigate the negative construction impacts in those communities (Ordinance 115496).

The **City Facilities Renovation and Improvement Fund** received \$22.2 million of 1-2-3 Bond Program proceeds. It provides funds to renovate libraries, fire stations, Seattle Center facilities, harbor patrol stations, and other facilities (Ordinance 111717).

The **Zoo Project Construction Fund** was established to receive \$31.5 million proceeds from a King County general obligation bond issue. These funds and \$10 million in donations provide money for improvements to the City's Woodland Park Zoo (Ordinance 112838).

The **Capital Facilities Project Fund** was established in 1992 to receive \$35 million from the sale of limited tax general obligation bonds for financing housing, health, open space, parks, and recreation facilities included in the City's comprehensive plan (Ordinance 116105).

The **Conservation Futures Fund** was established in 1990 to account for the proceeds from the Conservation Futures Levy which are allocated to the City by King County and for the City's matching amounts. The funds are to acquire suitable greenbelt areas for conserving and enhancing the quality of the environment (Ordinances 114763, 114978, 116908).

The **Open Spaces and Trails Bond Fund** was established in 1989. It accounts for \$41.8 million which is Seattle's portion of the King County general obligation bond issued to finance the preservation of greenbelts, natural areas, other undeveloped open spaces, and to acquire and develop recreational trails within the City (Ordinance 114900).

The **Seattle Center and Parks Multipurpose Levy Fund** was established to account for the 8-year \$72 million property tax levy approved by voters in 1999 for improvements to the Seattle Center Opera House, replacement of the Flag Pavilion with a new Festivals Pavilion, and the construction and remodeling of community centers (Ordinance 119522). It also accounts for the 8-year \$129.2 million property tax levy approved by the voters in 2000 for improving maintenance and programs of existing parks, including the Woodland Park Zoo; acquiring, developing, and maintaining new neighborhood parks, green spaces, playfields, trails, and boulevards; and recreational programming for funding safe out-of-school and senior activities (Ordinance 120024).

The **Denny Triangle Public Amenity Fund** was established in 2001 to account for proceeds from contributions by developers in the Denny Triangle using the Transfer of Development Credits (TDC) Program provisions and from contributions by King County to fund amenities in the Denny Triangle Urban Village in support of the TDC program, and interest earned on such funds (Ordinance 119729).

The **Seattle Center Redevelopment/Parks Community Center Fund** was established in 1991 to provide partial funding for certain needed improvements to the Seattle Center and full City funding for certain improvements to selected community centers. It received the proceeds of the \$14.75 million limited tax general obligation bond issue and grant moneys from Washington State Department of Community Development. The fund also received the proceeds of the \$3.22 million sale of limited tax general obligation bond anticipation notes to finance preconstruction costs for redevelopment of the Seattle Center Coliseum during 1993 (Ordinances 115844 and 116720).

The **Municipal Civic Center Fund** was established in 1998 to account for the planning, design, and construction of the new Municipal Courthouse and police headquarters, the new City Hall, Key Tower major improvements, and other capital projects relating to the Civic Center (Ordinance 119304).

The **South Police Stations Fund** was established in 1999 to account for moneys to be used for the design of the new South Police Station and modification of existing stations (Ordinance 119432).

The **Public Safety Information Technology Fund** was established in 1999 to account for part of the proceeds from the sale of limited tax general obligation bonds for the purpose of acquiring public safety information technology (Ordinance 119630). The 2003 Fire Facilities Subfund was established to account for the nine-year \$167.2 million levy approved by voters in 2003 for neighborhood fire stations, support facilities, emergency preparedness improvements and other emergency response facilities, and marine apparatus (Ordinance 121230).

The **2001 Capital Facilities Bond Fund** was established to account for the costs of the design, construction, and acquisition of property for various City purposes (Ordinances 120169 and 120398).

The **2002 Capital Facilities Bond Fund** accounts for the proceeds of the sale of limited tax general obligation bonds in January 2002 in the amount of \$13.2 million as it relates to the Park and Recreation Department's Roy Street Shops Replacement Project (Ordinances 120646 and 120862).

The **2002 Long-Term General Obligation Project Fund** was established to account for the proceeds of \$46.9 million limited tax general obligation bonds issued in September 2002 to provide funding for various new capital projects of the City in 2002 (Ordinance 120894).

The **2003 Long-Term General Obligation Project Fund** was established to account for the proceeds of bonds issued in February 2003 to provide funding for Seattle Center's Roof and Structural Repairs, Fleets and Facilities Department's Park 90/5 Facility Earthquake Repair, and the SR519 and Alaskan Way Viaduct/Seawall Projects of the Seattle Department of Transportation (Ordinance 120979).

### PERMANENT FUNDS

The **H. H. Dearborn Fund** holds a \$50,000 nonexpendable gift to the City. The investment income is available for charitable purposes.

The **Beach Maintenance Trust Fund** received \$2.0 million appropriated from the City's Shoreline Park Improvement Fund. The earnings on this fund are used solely to maintain public beaches in Seattle.

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**COMBINING BALANCE SHEET**  
**SUMMARY BY FUND TYPE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2004**  
*(In Thousands)*

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Comparative Totals	
					2004	2003
ASSETS						
Cash and Equity in Pooled Investments	\$ 49,799	\$ 14,815	\$ 109,184	\$ 2,264	\$ 176,062	\$ 196,485
Cash with Fiscal Agent	-	55	-	-	55	77
Receivables, Net of Allowances						
Taxes	3,870	511	1,001	-	5,382	4,963
Accounts	6,672	-	-	-	6,672	4,765
Contracts and Notes	2	-	-	-	2	4
Special Assessments - Delinquent	-	-	-	-	-	1
Interest and Dividends	34	-	54	-	88	100
Unbilled and Others	1,277	-	-	-	1,277	2,762
Due from Other Funds	10,964	12	3,074	4	14,054	9,289
Due from Other Governments	24,737	136	346	-	25,219	21,703
Inventories	938	-	-	-	938	677
Contracts and Notes - Noncurrent	62,377	-	6,078	-	68,455	62,861
Advances to Other Funds	-	-	-	-	-	70,000
Deferred Charges and Other Assets	-	16	-	-	16	38
Total Assets	\$ 160,670	\$ 15,545	\$ 119,737	\$ 2,268	\$ 298,220	\$ 373,725
LIABILITIES						
Account Payable	\$ 21,044	\$ -	\$ 6,288	\$ 11	\$ 27,343	\$ 43,578
Matured Long-Term Debt - Principal	-	55	-	-	55	75
Matured Long-Term Debt - Interest	-	-	-	-	-	2
Contracts Payable	944	-	1,318	-	2,262	5,991
Due to Other Funds	9,943	25	3,631	2	13,601	10,298
Due to Other Governments	5,428	3	30	-	5,461	5,071
Salaries, Benefits, and Taxes Payable	8,004	-	33	-	8,037	6,454
Deposits Payable	290	-	-	-	290	270
Revenue Collected/Billed in Advance - Current	1,564	-	-	-	1,564	1,239
Other Current Liabilities	127	-	-	-	127	-
Advances from Other Funds	11,151	-	3,200	-	14,351	9,501
Deferred Revenues	63,707	527	7,079	-	71,313	68,107
Total Liabilities	122,202	610	21,579	13	144,404	150,586
FUND BALANCES						
Reserves Legally Segregated for Future Use						
Capital Improvements	1,199	-	101,296	-	102,495	111,481
Continuing Appropriations	22,343	-	-	-	22,343	11,453
Debt Service	-	14,935	-	-	14,935	13,280
Encumbrances	1,380	-	-	31	1,411	7,244
Reserves Not Available for Appropriation						
Endowments	-	-	-	2,050	2,050	2,050
Gifts	9,134	-	-	155	9,289	2,892
Inventories	-	-	-	-	-	396
Petty Cash	25	-	-	-	25	26
Advances to Other Funds	-	-	-	-	-	65,951
Unreserved Fund Balances	4,387	-	(3,137)	19	1,269	8,366
Total Fund Balances	38,468	14,935	98,159	2,255	153,817	223,139
Total Liabilities and Fund Balances	\$ 160,670	\$ 15,545	\$ 119,738	\$ 2,268	\$ 298,221	\$ 373,725

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**COMBINING BALANCE SHEET**

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**NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE**

**December 31, 2004**

*(In Thousands)*

	<u>Park and Recreation</u>	<u>Transportation</u>	<u>Library</u>	<u>Seattle Monorail</u>	<u>Seattle Center</u>
<b>ASSETS</b>					
Cash and Equity in Pooled Investments	\$ 1,024	\$ 4,669	\$ 16,181	\$ -	\$ 854
Receivables, Net of Allowances					
Taxes	3,789	-	-	-	-
Accounts	771	2,164	1,291	-	2,437
Contracts and Notes	-	-	-	-	-
Interest and Dividends	-	29	-	-	5
Unbilled and Others	65	797	-	-	199
Due from Other Funds	2,513	5,225	422	-	81
Due from Other Governments	159	6,514	397	-	3
Inventories	682	-	-	-	256
Contracts and Notes - Noncurrent	-	-	-	20,000	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 9,003</u>	<u>\$ 19,398</u>	<u>\$ 18,291</u>	<u>\$ 20,000</u>	<u>\$ 3,835</u>
<b>LIABILITIES</b>					
Account Payable	\$ 2,621	\$ 4,167	\$ 1,352	\$ -	\$ 669
Contracts Payable	446	481	-	-	-
Due to Other Funds	468	2,672	2,537	-	1,726
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	2,688	1,838	1,420	-	1,014
Deposits Payable	32	156	-	-	82
Revenue Collected/Billed in Advance - Current	194	16	-	-	-
Other Current Liabilities	127	-	-	-	-
Advances from Other Funds	1,800	-	-	-	9,351
Deferred Revenues	-	589	-	20,000	660
Total Liabilities	8,376	9,919	5,309	20,000	13,502
<b>FUND BALANCES</b>					
Reserves Legally Segregated for Future Use					
Capital Improvements	441	-	-	-	-
Continuing Appropriations	-	9,477	3,484	-	-
Debt Service	-	-	-	-	-
Encumbrances	170	-	165	-	-
Reserves Not Available for Appropriation					
Gifts	-	-	9,103	-	-
Inventories	-	-	-	-	-
Petty Cash	16	2	7	-	-
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	-	-	223	-	(9,667)
Total Fund Balances	<u>627</u>	<u>9,479</u>	<u>12,982</u>	<u>-</u>	<u>(9,667)</u>
Total Liabilities and Fund Balances	<u>\$ 9,003</u>	<u>\$ 19,398</u>	<u>\$ 18,291</u>	<u>\$ 20,000</u>	<u>\$ 3,835</u>

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## COMBINING BALANCE SHEET

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### NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

December 31, 2004

(In Thousands)

	Human Services Operating	Office of Housing	Housing and Community Development Revenue Sharing	Education and Development Services	Business Improvement Areas
<b>ASSETS</b>					
Cash and Equity in Pooled Investments	\$ 4,604	\$ 190	\$ 3,497	\$ 11,017	\$ 736
Receivables, Net of Allowances					
Taxes	-	-	-	81	-
Accounts	2	-	-	-	2
Contracts and Notes	-	-	-	-	-
Interest and Dividends	-	-	-	-	-
Unbilled and Others	216	-	-	-	-
Due from Other Funds	1,848	240	60	170	2
Due from Other Governments	12,759	44	4,589	19	-
Inventories	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	42,377	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 19,429</u>	<u>\$ 474</u>	<u>\$ 50,523</u>	<u>\$ 11,287</u>	<u>\$ 740</u>
<b>LIABILITIES</b>					
Account Payable	\$ 8,303	\$ 21	\$ 1,473	\$ 1,604	\$ 598
Contracts Payable	-	-	-	-	-
Due to Other Funds	299	79	1,309	643	-
Due to Other Governments	5,309	-	-	119	-
Salaries, Benefits, and Taxes Payable	838	137	-	-	-
Deposits Payable	-	20	-	-	-
Revenue Collected/Billed in Advance - Current	1,354	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	42,377	81	-
Total Liabilities	<u>16,103</u>	<u>257</u>	<u>45,159</u>	<u>2,447</u>	<u>598</u>
<b>FUND BALANCES</b>					
Reserves Legally Segregated for Future Use					
Capital Improvements	-	-	-	-	-
Continuing Appropriations	1,768	146	5,363	1,940	-
Debt Service	-	-	-	-	-
Encumbrances	-	71	1	-	-
Reserves Not Available for Appropriation					
Gifts	-	-	-	-	-
Inventories	-	-	-	-	-
Petty Cash	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	<u>1,558</u>	<u>-</u>	<u>-</u>	<u>6,900</u>	<u>142</u>
Total Fund Balances	<u>3,326</u>	<u>217</u>	<u>5,364</u>	<u>8,840</u>	<u>142</u>
Total Liabilities and Fund Balances	<u>\$ 19,429</u>	<u>\$ 474</u>	<u>\$ 50,523</u>	<u>\$ 11,287</u>	<u>\$ 740</u>

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**COMBINING BALANCE SHEET**

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**NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE**

**December 31, 2004**

*(In Thousands)*

				Comparative Totals	
	General Trust	Municipal Arts	General Donations and Gift Trust	2004	2003
ASSETS					
Cash and Equity in Pooled Investments	\$ 2,435	\$ 1,580	\$ 3,012	\$ 49,799	\$ 46,802
Receivables, Net of Allowances					
Taxes	-	-	-	3,870	3,600
Accounts	-	-	5	6,672	4,593
Contracts and Notes	1	-	1	2	4
Interest and Dividends	-	-	-	34	37
Unbilled and Others	-	-	-	1,277	2,687
Due from Other Funds	8	366	29	10,964	6,515
Due from Other Governments	240	13	-	24,737	21,208
Inventories	-	-	-	938	677
Contracts and Notes - Noncurrent	-	-	-	62,377	56,838
Advances to Other Funds	-	-	-	-	16,000
Total Assets	\$ 2,684	\$ 1,959	\$ 3,047	\$ 160,670	\$ 158,961
LIABILITIES					
Account Payable	\$ 114	\$ 38	\$ 84	\$ 21,044	\$ 24,171
Contracts Payable	-	17	-	944	1,624
Due to Other Funds	148	13	49	9,943	5,227
Due to Other Governments	-	-	-	5,428	5,071
Salaries, Benefits, and Taxes Payable	38	21	10	8,004	6,419
Deposits Payable	-	-	-	290	270
Revenue Collected/Billed in Advance - Current	-	-	-	1,564	1,239
Other Current Liabilities	-	-	-	127	-
Advances from Other Funds	-	-	-	11,151	9,501
Deferred Revenues	-	-	-	63,707	58,292
Total Liabilities	300	89	143	122,202	111,814
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Capital Improvements	758	-	-	1,199	553
Continuing Appropriations	-	165	-	22,343	11,453
Debt Service	-	-	-	-	310
Encumbrances	303	668	2	1,380	7,232
Reserves Not Available for Appropriation					
Gifts	-	-	31	9,134	2,725
Inventories	-	-	-	-	396
Petty Cash	-	-	-	25	26
Advances to Other Funds	-	-	-	-	16,247
Unreserved Fund Balances	1,323	1,037	2,871	4,387	8,205
Total Fund Balances	2,384	1,870	2,904	38,468	47,147
Total Liabilities and Fund Balances	\$ 2,684	\$ 1,959	\$ 3,047	\$ 160,670	\$ 158,961



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**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE**  
**December 31, 2004**  
*(In Thousands)*

				Comparative Totals	
	General Bond Interest and Redemption	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	2004	2003
ASSETS					
Cash and Equity in Pooled Investments	\$ 14,109	\$ 465	\$ 241	\$ 14,815	\$ 12,859
Cash with Fiscal Agent	55	-	-	55	77
Receivables, Net of Allowances					
Taxes	511	-	-	511	577
Special Assessments - Delinquent	-	-	-	-	1
Due from Other Funds	10	1	1	12	27
Due from Other Governments	136	-	-	136	144
Deferred Charges and Other Assets	-	16	-	16	38
Total Assets	<u>\$ 14,821</u>	<u>\$ 482</u>	<u>\$ 242</u>	<u>\$ 15,545</u>	<u>\$ 13,723</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 22
Matured Long-Term Debt - Principal	55	-	-	55	75
Matured Long-Term Debt - Interest	-	-	-	-	2
Due to Other Funds	-	25	-	25	39
Due to Other Governments	3	-	-	3	-
Deferred Revenues	511	16	-	527	615
Total Liabilities	569	41	-	610	753
FUND BALANCES					
Reserves Legally Segregated for Future Use					
Debt Service	14,252	441	242	14,935	12,970
Total Liabilities and Fund Balance	<u>\$ 14,821</u>	<u>\$ 482</u>	<u>\$ 242</u>	<u>\$ 15,545</u>	<u>\$ 13,723</u>

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**COMBINING BALANCE SHEET**

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**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**

**December 31, 2004**

*(In Thousands)*

	<b>2005 Multipurpose Long-Term General Obligation Bond</b>	<b>Transportation Bond</b>	<b>Libraries for All</b>	<b>Public Safety Facilities and Equipment</b>
<b>ASSETS</b>				
Cash and Equity in Pooled Investments	\$ 65	\$ 4,109	\$ 11,095	\$ 1,217
Receivables, Net of Allowances				
Taxes	-	-	-	-
Accounts	-	-	-	-
Interest and Dividends	-	-	-	-
Unbilled and Others	-	-	-	-
Due from Other Funds	-	263	2,412	3
Due from Other Governments	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Advances to Other Funds	-	-	-	-
	<u>65</u>	<u>4,372</u>	<u>13,507</u>	<u>1,220</u>
Total Assets	<u>\$ 65</u>	<u>\$ 4,372</u>	<u>\$ 13,507</u>	<u>\$ 1,220</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ 1,134	\$ -
Contracts Payable	-	-	37	-
Due to Other Funds	2	-	335	4
Due to Other Governments	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	32	-
Advances from Other Funds	3,200	-	-	-
Deferred Revenues	-	-	-	-
	<u>3,202</u>	<u>-</u>	<u>1,538</u>	<u>4</u>
Total Liabilities	<u>3,202</u>	<u>-</u>	<u>1,538</u>	<u>4</u>
<b>FUND BALANCES</b>				
Reserves Legally Segregated for Future Use				
Capital Improvements	-	4,372	11,969	1,216
Reserves Not Available for Appropriation				
Advances to Other Funds	-	-	-	-
Unreserved Fund Balances	(3,137)	-	-	-
	<u>(3,137)</u>	<u>4,372</u>	<u>11,969</u>	<u>1,216</u>
Total Fund Balances	<u>(3,137)</u>	<u>4,372</u>	<u>11,969</u>	<u>1,216</u>
Total Liabilities and Fund Balances	<u>\$ 65</u>	<u>\$ 4,372</u>	<u>\$ 13,507</u>	<u>\$ 1,220</u>

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## COMBINING BALANCE SHEET

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### NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2004

(In Thousands)

	Shoreline Park Improvement	Community Improvement	City Facilities Renovation and Improvement	Capital Facilities Project	Conservation Futures
<b>ASSETS</b>					
Cash and Equity in Pooled Investments	\$ 1,727	\$ 40	\$ 73	\$ 153	\$ 930
Receivables, Net of Allowances					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	54	-	-	-	-
Unbilled and Others	-	-	-	-	-
Due from Other Funds	4	-	-	-	2
Due from Other Governments	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	6,078	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 1,785</u>	<u>\$ 40</u>	<u>\$ 73</u>	<u>\$ 6,231</u>	<u>\$ 932</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 54	\$ -	\$ -	\$ -	\$ -
Contracts Payable	49	-	2	-	-
Due to Other Funds	44	-	-	-	-
Due to Other Governments	-	-	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	-	-	6,078	-
Total Liabilities	147	-	2	6,078	-
<b>FUND BALANCES</b>					
Reserves Legally Segregated for Future Use					
Capital Improvements	1,638	40	71	153	932
Reserves Not Available for Appropriation					
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	-	-	-	-	-
Total Fund Balances	<u>1,638</u>	<u>40</u>	<u>71</u>	<u>153</u>	<u>932</u>
Total Liabilities and Fund Balances	<u>\$ 1,785</u>	<u>\$ 40</u>	<u>\$ 73</u>	<u>\$ 6,231</u>	<u>\$ 932</u>

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**COMBINING BALANCE SHEET**

**Page 3 of 5**

**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**

**December 31, 2004**

*(In Thousands)*

	<u>Open Spaces and Trails Bond</u>	<u>Seattle Center and Parks Multipurpose Levy</u>	<u>Denny Triangle Public Amenity</u>	<u>Seattle Center Redevelopment/ Parks Community Center</u>	<u>Municipal Civic Center</u>
<b>ASSETS</b>					
Cash and Equity in Pooled Investments	\$ 801	\$ 42,988	\$ 7	\$ 911	\$ 10,813
Receivables, Net of Allowances					
Taxes	-	675	-	-	-
Accounts	-	-	-	-	-
Interest and Dividends	-	-	-	-	-
Unbilled and Others	-	-	-	-	-
Due from Other Funds	2	100	-	2	38
Due from Other Governments	-	187	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
	<u>803</u>	<u>43,950</u>	<u>7</u>	<u>913</u>	<u>10,851</u>
Total Assets	<u>\$ 803</u>	<u>\$ 43,950</u>	<u>\$ 7</u>	<u>\$ 913</u>	<u>\$ 10,851</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 2,240	\$ -	\$ 44	\$ 1,318
Contracts Payable	-	542	-	5	426
Due to Other Funds	12	2,028	-	107	347
Due to Other Governments	-	9	-	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	-	675	-	-	-
	<u>12</u>	<u>5,494</u>	<u>-</u>	<u>156</u>	<u>2,091</u>
Total Liabilities	<u>12</u>	<u>5,494</u>	<u>-</u>	<u>156</u>	<u>2,091</u>
<b>FUND BALANCES</b>					
Reserves Legally Segregated for Future Use					
Capital Improvements	791	38,456	7	757	8,760
Reserves Not Available for Appropriation					
Advances to Other Funds	-	-	-	-	-
Unreserved Fund Balances	-	-	-	-	-
	<u>791</u>	<u>38,456</u>	<u>7</u>	<u>757</u>	<u>8,760</u>
Total Fund Balances	<u>791</u>	<u>38,456</u>	<u>7</u>	<u>757</u>	<u>8,760</u>
Total Liabilities and Fund Balances	<u>\$ 803</u>	<u>\$ 43,950</u>	<u>\$ 7</u>	<u>\$ 913</u>	<u>\$ 10,851</u>

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## COMBINING BALANCE SHEET

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### NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

December 31, 2004

(In Thousands)

	South Police Stations	Public Safety Information Technology	2001 Capital Facilities Bond	2002 Capital Facilities Bond
<b>ASSETS</b>				
Cash and Equity in Pooled Investments	\$ 583	\$ 17,833	\$ 667	\$ 22
Receivables, Net of Allowances				
Taxes	-	326	-	-
Accounts	-	-	-	-
Interest and Dividends	-	-	-	-
Unbilled and Others	-	-	-	-
Due from Other Funds	1	193	1	19
Due from Other Governments	-	159	-	-
Contracts and Notes - Noncurrent	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	<u>\$ 584</u>	<u>\$ 18,511</u>	<u>\$ 668</u>	<u>\$ 41</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 1,304	\$ 1	\$ -
Contracts Payable	104	-	-	-
Due to Other Funds	2	332	1	1
Due to Other Governments	-	21	-	-
Salaries, Benefits, and Taxes Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
Deferred Revenues	-	326	-	-
Total Liabilities	106	1,983	2	1
<b>FUND BALANCES</b>				
Reserves Legally Segregated for Future Use				
Capital Improvements	478	16,528	666	40
Reserves Not Available for Appropriation				
Advances to Other Funds	-	-	-	-
Unreserved Fund Balances	-	-	-	-
Total Fund Balances	<u>478</u>	<u>16,528</u>	<u>666</u>	<u>40</u>
Total Liabilities and Fund Balances	<u>\$ 584</u>	<u>\$ 18,511</u>	<u>\$ 668</u>	<u>\$ 41</u>

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**COMBINING BALANCE SHEET**

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**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**

**December 31, 2004**

*(In Thousands)*

	2002B	2003	Comparative Totals	
	Long-Term	Long-Term		
	General	General		
	Obligation	Obligation		
	Project	Project	2004	2003
ASSETS				
Cash and Equity in Pooled Investments	\$ 9,308	\$ 5,842	\$ 109,184	\$ 134,420
Receivables, Net of Allowances				
Taxes	-	-	1,001	786
Accounts	-	-	-	172
Interest and Dividends	-	-	54	63
Unbilled and Others	-	-	-	75
Due from Other Funds	20	14	3,074	2,743
Due from Other Governments	-	-	346	351
Contracts and Notes - Noncurrent	-	-	6,078	6,023
Advances to Other Funds	-	-	-	54,000
Total Assets	\$ 9,328	\$ 5,856	\$ 119,737	\$ 198,633
LIABILITIES				
Accounts Payable	\$ 137	\$ 56	\$ 6,288	\$ 19,377
Contracts Payable	153	-	1,318	4,367
Due to Other Funds	85	331	3,631	5,022
Due to Other Governments	-	-	30	-
Salaries, Benefits, and Taxes Payable	1	-	33	35
Advances from Other Funds	-	-	3,200	-
Deferred Revenues	-	-	7,079	9,200
Total Liabilities	376	387	21,579	38,001
FUND BALANCES				
Reserves Legally Segregated for Future Use				
Capital Improvements	8,952	5,470	101,296	110,928
Reserves Not Available for Appropriation				
Advances to Other Funds	-	-	-	49,704
Unreserved Fund Balances	-	-	(3,137)	-
Total Fund Balances	8,952	5,470	98,159	160,632
Total Liabilities and Fund Balances	\$ 9,328	\$ 5,857	\$ 119,738	\$ 198,633

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**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS – PERMANENT**  
**December 31, 2004**  
*(In Thousands)*

			<b>Comparative Totals</b>	
	<b>H. H. Dearborn</b>	<b>Beach Maintenance Trust</b>	<b>2004</b>	<b>2003</b>
<b>ASSETS</b>				
Cash and Equity in Pooled Investments	\$ 205	\$ 2,059	\$ 2,264	\$ 2,404
Due from Other Funds	-	4	4	4
Total Assets	<u>\$ 205</u>	<u>\$ 2,063</u>	<u>\$ 2,268</u>	<u>\$ 2,408</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 11	\$ 11	\$ 8
Due to Other Funds	-	2	2	10
Total Liabilities	-	13	13	18
<b>FUND BALANCES</b>				
Reserves Legally Segregated for Future Use				
Encumbrances	-	31	31	12
Reserves Not Available for Appropriation				
Endowments	50	2,000	2,050	2,050
Gifts	155	-	155	167
Unreserved Fund Balances	-	19	19	161
Total Fund Balances	<u>205</u>	<u>2,050</u>	<u>2,255</u>	<u>2,390</u>
Total Liabilities and Fund Balances	<u>\$ 205</u>	<u>\$ 2,063</u>	<u>\$ 2,268</u>	<u>\$ 2,408</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES**

**SUMMARY BY FUND TYPE  
NONMAJOR GOVERNMENTAL FUNDS**

**For the Year Ended December 31, 2004**

*(In Thousands)*

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Permanent Funds</b>	<b>Comparative Totals</b>	
					<b>2004</b>	<b>2003</b>
<b>REVENUES</b>						
Taxes	\$ 33,466	\$ 25,765	\$ 57,526	\$ -	\$ 116,757	\$ 92,847
Licenses and Permits	5,276	-	-	-	5,276	1,545
Grants, Shared Revenues, and Contributions	79,878	22	9,009	-	88,909	75,829
Charges for Services	62,437	-	-	-	62,437	60,472
Fines and Forfeits	2,660	-	-	-	2,660	2,334
Parking Fees and Space Rent	17,507	5,085	77	-	22,669	20,759
Program Income, Interest, and Miscellaneous Revenues	4,653	3,322	2,105	34	10,114	13,134
Total Revenues	205,877	34,194	68,717	34	308,822	266,920
<b>EXPENDITURES</b>						
Current						
General Government	4,057	-	-	-	4,057	23,912
Public Safety	3,678	-	-	-	3,678	3,187
Physical Environment	266	-	-	-	266	212
Transportation	87,523	-	-	-	87,523	82,893
Economic Environment	46,901	-	-	-	46,901	51,613
Health and Human Services	17,315	-	-	-	17,315	16,554
Culture and Recreation	178,946	-	-	-	178,946	167,555
Capital Outlay						
General Government	-	-	46,067	-	46,067	60,842
Public Safety	49	-	1,404	-	1,453	2,931
Transportation	12,774	-	-	-	12,774	18,459
Culture and Recreation	13,628	-	72,011	154	85,793	168,616
Debt Service						
Principal	1,672	49,064	-	-	50,736	45,241
Advance Refunding to Escrow	-	4,558	-	-	4,558	5,368
Interest	483	39,754	17	-	40,254	42,102
Bond Issuance Cost	-	799	-	-	799	381
Other	-	-	-	-	-	101
Total Expenditures	367,292	94,175	119,499	154	581,120	689,967
Excess (Deficiency) of Revenues over Expenditures	(161,415)	(59,981)	(50,782)	(120)	(272,298)	(423,047)
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-Term Debt Issued	-	91,805	-	-	91,805	63,521
Premiums on Bonds Issued	-	4,322	-	-	4,322	2,747
Payments to Bond Escrow Agent	-	(92,833)	-	-	(92,833)	(4,039)
Sales of Capital Assets	652	-	406	-	1,058	1,076
Transfers In	160,423	58,677	6,180	-	225,280	240,503
Transfers Out	(8,339)	(25)	(18,277)	(15)	(26,656)	(47,642)
Total Other Financing Sources (Uses)	152,736	61,946	(11,691)	(15)	202,976	256,166
Net Change in Fund Balances	(8,679)	1,965	(62,473)	(135)	(69,322)	(166,881)
Fund Balances - Beginning of Year	47,147	12,970	160,630	2,390	223,137	390,020
Fund Balances - End of Year	\$ 38,468	\$ 14,935	\$ 98,157	\$ 2,255	\$ 153,815	\$ 223,139



**D-7 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**Page 1 of 3 IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE**  
**For the Year Ended December 31, 2004**  
*(In Thousands)*

	<u>Park and Recreation</u>	<u>Transportation</u>	<u>Library</u>	<u>SFMS Redevelopment</u>	<u>Seattle Monorail</u>
<b>REVENUES</b>					
Taxes	\$ 25,822	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	738	4,538	-	-	-
Grants, Shared Revenues, and Contributions	260	23,315	28,007	-	-
Charges for Services	31,860	20,394	125	-	-
Fines and Forfeits	1,980	3	669	-	-
Parking Fees and Space Rent	2,144	56	155	-	-
Program Income, Interest, and Miscellaneous Revenues	123	568	155	-	223
Total Revenues	62,927	48,874	29,111	-	223
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	87,523	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	101,998	-	45,472	-	-
Capital Outlay					
Public Safety	-	-	-	-	-
Transportation	-	12,774	-	-	-
Culture and Recreation	374	-	12,568	-	-
Debt Service					
Principal	29	1,640	3	-	-
Interest	6	473	2	-	-
Total Expenditures	102,407	102,410	58,045	-	-
Excess (Deficiency) of Revenues over Expenditures	(39,480)	(53,536)	(28,934)	-	223
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Sales of Capital Assets	-	-	424	-	-
Transfers In	38,715	53,070	35,030	-	-
Transfers Out	(423)	(840)	-	(16)	(533)
Total Other Financing Sources (Uses)	38,292	52,230	35,454	(16)	(533)
Net Change in Fund Balances	(1,188)	(1,306)	6,520	(16)	(310)
Fund Balances - Beginning of Year	1,815	10,785	6,462	16	310
Fund Balances - End of Year	<u>\$ 627</u>	<u>\$ 9,479</u>	<u>\$ 12,982</u>	<u>\$ -</u>	<u>\$ -</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

Page 2 of 3

**IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE**

**For the Year Ended December 31, 2004**

*(In Thousands)*

	<u>Seattle Center</u>	<u>Human Services Operating</u>	<u>Office of Housing</u>	<u>Housing and Community Development Revenue Sharing</u>	<u>Education and Development Services</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ 429	\$ -	\$ -	\$ 3,019
Licenses and Permits	-	-	-	-	-
Grants, Shared Revenues, and Contributions	23	12,754	689	13,422	-
Charges for Services	5,474	1,442	2,033	-	-
Fines and Forfeits	-	2	-	-	-
Parking Fees and Space Rent	15,152	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	<u>1,085</u>	<u>535</u>	<u>-</u>	<u>1,496</u>	<u>287</u>
Total Revenues	21,734	15,162	2,722	14,918	3,306
<b>EXPENDITURES</b>					
Current					
General Government	-	4,002	-	-	55
Public Safety	-	2,600	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	20,935	2,642	13,621	5,179
Health and Human Services	-	11,016	-	372	5,673
Culture and Recreation	27,809	-	-	183	1,456
Capital Outlay					
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and Recreation	76	-	-	371	-
Debt Service					
Principal	-	-	-	-	-
Interest	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>27,887</u>	<u>38,553</u>	<u>2,642</u>	<u>14,547</u>	<u>12,363</u>
Excess (Deficiency) of Revenues over Expenditures	(6,153)	(23,391)	80	371	(9,057)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Sales of Capital Assets	-	228	-	-	-
Transfers In	9,958	23,541	-	-	-
Transfers Out	<u>(6,319)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,639</u>	<u>23,769</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,514)	378	80	371	(9,057)
Fund Balances - Beginning of Year	<u>(7,153)</u>	<u>2,948</u>	<u>137</u>	<u>4,993</u>	<u>17,897</u>
Fund Balances - End of Year	<u>\$ (9,667)</u>	<u>\$ 3,326</u>	<u>\$ 217</u>	<u>\$ 5,364</u>	<u>\$ 8,840</u>

IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE

For the Year Ended December 31, 2004

(In Thousands)

					Comparative Totals	
	Business Improvement Areas	General Trust	Municipal Arts	General Donations and Gift Trust	2004	2003
<b>REVENUES</b>						
Taxes	\$ 4,196	\$ -	\$ -	\$ -	\$ 33,466	\$ 32,655
Licenses and Permits	-	-	-	-	5,276	1,545
Grants, Shared Revenues, and Contributions	-	512	9	887	79,878	61,147
Charges for Services	-	-	1,109	-	62,437	60,244
Fines and Forfeits	-	6	-	-	2,660	2,334
Parking Fees and Space Rent	-	-	-	-	17,507	16,504
Program Income, Interest, and Miscellaneous Revenues	33	37	36	75	4,653	6,227
Total Revenues	4,229	555	1,154	962	205,877	180,656
<b>EXPENDITURES</b>						
Current						
General Government	-	-	-	-	4,057	23,912
Public Safety	-	827	-	251	3,678	3,187
Physical Environment	-	-	-	266	266	212
Transportation	-	-	-	-	87,523	82,893
Economic Environment	4,247	-	-	277	46,901	51,613
Health and Human Services	-	-	-	254	17,315	16,554
Culture and Recreation	-	-	2,030	(2)	178,946	167,555
Capital Outlay						
Public Safety	-	32	-	17	49	42
Transportation	-	-	-	-	12,774	18,459
Culture and Recreation	-	-	239	-	13,628	9,365
Debt Service						
Principal	-	-	-	-	1,672	1,633
Interest	-	-	-	-	483	497
Total Expenditures	4,247	859	2,269	1,063	367,292	375,922
Excess (Deficiency) of Revenues over Expenditures	(18)	(304)	(1,115)	(101)	(161,415)	(195,266)
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-Term Debt Issued	-	-	-	-	-	2,666
Sales of Capital Assets	-	-	-	-	652	1,076
Transfers In	-	109	-	-	160,423	180,910
Transfers Out	-	(121)	-	(87)	(8,339)	(7,521)
Total Other Financing Sources (Uses)	-	(12)	-	(87)	152,736	177,131
Net Change in Fund Balances	(18)	(316)	(1,115)	(188)	(8,679)	(18,135)
Fund Balances - Beginning of Year	160	2,700	2,985	3,092	47,147	65,282
Fund Balances - End of Year	\$ 142	\$ 2,384	\$ 1,870	\$ 2,904	\$ 38,468	\$ 47,147

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS – DEBT SERVICE**

**For the Year Ended December 31, 2004**

*(In Thousands)*

				Comparative Totals	
	General Bond Interest and Redemption	Interfund Notes Payable – Local Improvement Districts	Local Improvement Guaranty	2004	2003
REVENUES					
Taxes	\$ 25,765	\$ -	\$ -	\$ 25,765	\$ 27,756
Grants, Shared Revenues, and Contributions	-	22	-	22	34
Parking Fees and Space Rent	5,085	-	-	5,085	4,134
Program Income, Interest, and Miscellaneous Revenues	3,309	9	4	3,322	1,877
Total Revenues	34,159	31	4	34,194	33,801
EXPENDITURES					
Debt Service					
Principal	49,064	-	-	49,064	43,608
Advance Refunding to Escrow	4,558	-	-	4,558	5,368
Interest	39,754	-	-	39,754	41,605
Bond Issuance Cost	799	-	-	799	30
Other	-	-	-	-	101
Total Expenditures	94,175	-	-	94,175	90,712
Excess (Deficiency) of Revenues over Expenditures	(60,016)	31	4	(59,981)	(56,911)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	91,805	-	-	91,805	4,040
Premiums on Bonds Issued	4,322	-	-	4,322	142
Payments to Bond Escrow Agent	(92,833)	-	-	(92,833)	(4,039)
Transfers In	58,677	-	-	58,677	57,358
Transfers Out	-	(25)	-	(25)	(39)
Total Other Financing Sources (Uses)	61,971	(25)	-	61,946	57,462
Net Change in Fund Balances	1,955	6	4	1,965	551
Fund Balances - Beginning of Year	12,297	435	238	12,970	12,419
Fund Balances - End of Year	\$ 14,252	\$ 441	\$ 242	\$ 14,935	\$ 12,970

**D-9 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**Page 1 of 5 IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**  
**For the Year Ended December 31, 2004**  
*(In Thousands)*

	2005 Multipurpose Long-Term General Obligation Bond	Transportation Bond	Libraries for All	Public Safety Facilities and Equipment
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	-	3,000	-	-
Charges for Services	-	-	-	-
Parking Fees and Space Rent	-	-	41	-
Program Income, Interest, and Miscellaneous Revenues	-	54	360	36
Total Revenues	-	3,054	401	36
<b>EXPENDITURES</b>				
Capital Outlay				
General Government	-	-	-	-
Public Safety	-	-	-	9
Culture and Recreation	-	-	24,028	-
Debt Service				
Bond Issuance Cost	-	-	-	-
Interest	17	-	-	-
Total Expenditures	17	-	24,028	9
Excess (Deficiency) of Revenues over Expenditures	(17)	3,054	(23,627)	27
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-Term Debt Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Sales of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(3,120)	(620)	-	-
Total Other Financing Sources (Uses)	(3,120)	(620)	-	-
Net Change in Fund Balances	(3,137)	2,434	(23,627)	27
Fund Balances - Beginning of Year	-	1,938	35,596	1,189
Fund Balances - End of Year	\$ (3,137)	\$ 4,372	\$ 11,969	\$ 1,216

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

**Page 2 of 5**

**IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**

**For the Year Ended December 31, 2004**

*(In Thousands)*

	<u>Shoreline Park Improvement</u>	<u>Community Improvement</u>	<u>City Facilities Renovation and Improvement</u>	<u>Zoo Project Construction</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Grants, Shared Revenues, and Contributions	98	-	-	-
Charges for Services	-	-	-	-
Parking Fees and Space Rent	-	-	-	-
Program Income, Interest, and Miscellaneous Revenues	42	1	1	-
	<u>140</u>	<u>1</u>	<u>1</u>	<u>-</u>
Total Revenues	140	1	1	-
<b>EXPENDITURES</b>				
Capital Outlay				
General Government	-	-	-	-
Public Safety	-	-	-	-
Culture and Recreation	2,021	155	-	1
Debt Service				
Bond Issuance Cost	-	-	-	-
Interest	-	-	-	-
	<u>2,021</u>	<u>155</u>	<u>-</u>	<u>1</u>
Total Expenditures	2,021	155	-	1
Excess (Deficiency) of Revenues over Expenditures	(1,881)	(154)	1	(1)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-Term Debt Issued	-	-	-	-
Premiums on Bonds Issued	-	-	-	-
Sales of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(86)	-	-	-
	<u>(86)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	(86)	-	-	-
Net Change in Fund Balances	(1,967)	(153)	1	(1)
Fund Balances - Beginning of Year	3,605	193	70	1
Fund Balances - End of Year	<u>\$ 1,638</u>	<u>\$ 40</u>	<u>\$ 71</u>	<u>\$ -</u>

**D-9 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**Page 3 of 5 IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**  
**For the Year Ended December 31, 2004**  
*(In Thousands)*

	<b>Capital Facilities Project</b>	<b>Conservation Futures</b>	<b>Open Spaces and Trails Bond</b>	<b>Seattle Center and Parks Multipurpose Levy</b>	<b>Denny Triangle Public Amenity</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 33,045	\$ -
Grants, Shared Revenues, and Contributions	-	-	-	5,653	-
Charges for Services	-	-	-	-	-
Parking Fees and Space Rent	-	-	-	6	-
Program Income, Interest, and Miscellaneous Revenues	2	13	14	700	-
Total Revenues	2	13	14	39,404	-
<b>EXPENDITURES</b>					
Capital Outlay					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	-	79	38,772	-
Debt Service					
Bond Issuance Cost	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	-	79	38,772	-
Excess (Deficiency) of Revenues over Expenditures	2	13	(65)	632	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Premiums on Bonds Issued	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-
Transfers In	141	-	-	-	-
Transfers Out	-	-	(221)	(7,497)	-
Total Other Financing Sources (Uses)	141	-	(221)	(7,497)	-
Net Change in Fund Balances	143	13	(286)	(6,865)	-
Fund Balances - Beginning of Year	10	919	1,077	45,321	7
Fund Balances - End of Year	<u>\$ 153</u>	<u>\$ 932</u>	<u>\$ 791</u>	<u>\$ 38,456</u>	<u>\$ 7</u>

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**

**Page 4 of 5**

**IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS**

**For the Year Ended December 31, 2004**

*(In Thousands)*

	<b>Seattle Center Redevelopment/ Parks Community Center</b>	<b>Municipal Civic Center</b>	<b>South Police Stations</b>	<b>Public Safety Information Technology</b>	<b>2001 Capital Facilities Bond</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 24,481	\$ -
Grants, Shared Revenues, and Contributions	-	35	-	223	-
Charges for Services	-	-	-	-	-
Parking Fees and Space Rent	-	-	-	30	-
Program Income, Interest, and Miscellaneous Revenues	16	310	16	210	16
Total Revenues	<u>16</u>	<u>345</u>	<u>16</u>	<u>24,944</u>	<u>16</u>
<b>EXPENDITURES</b>					
Capital Outlay					
General Government	-	23,141	426	16,329	470
Public Safety	-	-	-	1,395	-
Culture and Recreation	489	-	-	-	-
Debt Service					
Bond Issuance Cost	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>489</u>	<u>23,141</u>	<u>426</u>	<u>17,724</u>	<u>470</u>
Excess (Deficiency) of Revenues over Expenditures	(473)	(22,796)	(410)	7,220	(454)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-Term Debt Issued	-	-	-	-	-
Premiums on Bonds Issued	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-
Transfers In	-	5,500	-	539	-
Transfers Out	-	(931)	(841)	(84)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>4,569</u>	<u>(841)</u>	<u>455</u>	<u>-</u>
Net Change in Fund Balances	(473)	(18,227)	(1,251)	7,675	(454)
Fund Balances - Beginning of Year	<u>1,230</u>	<u>26,987</u>	<u>1,729</u>	<u>8,853</u>	<u>1,120</u>
Fund Balances - End of Year	<u>\$ 757</u>	<u>\$ 8,760</u>	<u>\$ 478</u>	<u>\$ 16,528</u>	<u>\$ 666</u>



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## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

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### IN FUND BALANCES

#### NONMAJOR GOVERNMENTAL FUNDS – CAPITAL PROJECTS

For the Year Ended December 31, 2004

(In Thousands)

				Comparative Totals	
	2002 Capital Facilities Bond	2002B Long-Term General Obligation Project	2003 Long-Term General Obligation Project	2004	2003
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 57,526	\$ 32,436
Grants, Shared Revenues, and Contributions	-	-	-	9,009	14,648
Charges for Services	-	-	-	-	228
Parking Fees and Space Rent	-	-	-	77	121
Program Income, Interest, and Miscellaneous Revenues	(4)	172	146	2,105	4,981
Total Revenues	(4)	172	146	68,717	52,414
EXPENDITURES					
Capital Outlay					
General Government	-	2,673	3,028	46,067	60,842
Public Safety	-	-	-	1,404	2,889
Culture and Recreation	89	4,125	2,252	72,011	158,751
Debt Service					
Bond Issuance Cost	-	-	-	-	351
Interest	-	-	-	17	-
Total Expenditures	89	6,798	5,280	119,499	222,833
Excess (Deficiency) of Revenues over Expenditures	(93)	(6,626)	(5,134)	(50,782)	(170,419)
OTHER FINANCING SOURCES (USES)					
Long-Term Debt Issued	-	-	-	-	56,815
Premiums on Bonds Issued	-	-	-	-	2,605
Sales of Capital Assets	406	-	-	406	-
Transfers In	-	-	-	6,180	2,235
Transfers Out	(273)	(91)	(4,513)	(18,277)	(40,067)
Total Other Financing Sources (Uses)	133	(91)	(4,513)	(11,691)	21,588
Net Change in Fund Balances	40	(6,717)	(9,647)	(62,473)	(148,831)
Fund Balances - Beginning of Year	-	15,669	15,116	160,630	309,463
Fund Balances - End of Year	\$ 40	\$ 8,952	\$ 5,469	\$ 98,157	\$ 160,632

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS – PERMANENT**

**For the Year Ended December 31, 2004**

*(In Thousands)*

			<u>Comparative Totals</u>	
	<u>H. H. Dearborn</u>	<u>Beach Maintenance Trust</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>				
Program Income, Interest and Miscellaneous Revenues	\$ 3	\$ 31	\$ 34	\$ 49
<b>EXPENDITURES</b>				
Capital Outlay				
Culture and Recreation	<u>-</u>	<u>154</u>	<u>154</u>	<u>500</u>
Excess (Deficiency) of Revenues over Expenditures	3	(123)	(120)	(451)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(15)</u>	<u>-</u>	<u>(15)</u>	<u>(15)</u>
Net Change in Fund Balances	(12)	(123)	(135)	(466)
Fund Balances - Beginning of Year	<u>217</u>	<u>2,173</u>	<u>2,390</u>	<u>2,856</u>
Fund Balances - End of Year	<u>\$ 205</u>	<u>\$ 2,050</u>	<u>\$ 2,255</u>	<u>\$ 2,390</u>